

PRELIMINARY BUDGET DATA SHEET

FY 2002-2003

County: 39 Powell

District: 0712 Deer Lodge Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2003 final budget form.

1. CERTIFIED ANB	FY 2002-2003	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 DEER LODGE K-6	389	14,048.12	1,504,340.80
M1 DEER LODGE 7-8	146	57,731.13	754,637.50
2. * DIRECT STATE AID			1,041,848.63
3. FY2003 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			2,014,684.91
* c. Maximum Budget Limit			2,554,398.44
4. PRIOR YEAR INFORMATION FOR BUDGETING			
* a. FY 2001-2002 BASE Budget			2,035,139.14
* b. FY 2001-2002 Maximum Budget			2,549,219.03
* c. FY 2001-2002 ANB			551
* d. FY 2001-2002 Adopted General Fund Budget			2,619,279.11
* e. FY 2001-2002 Over-BASE Levy As Submitted On Budget			584,139.97
* f. FY 2001-2002 Equalization Status		Disqualified ANB under 30% 1st year	DU1
5. SPECIAL EDUCATION FUNDING (FY2002-2003):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			120.94
Related Services Block Grant Rate [RSBG] per ANB			40.31
Threshold to Determine Disproportionate Costs			1.286757769
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			64,702.90
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (OPI Certified)			36,334.62
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			101,037.52
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			21,565.85

County: 39 Powell

District: 0712 Deer Lodge Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	21,351.96
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	7,116.73
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	28,468.69

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	93,171.59
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6. FLEXIBILITY FUNDING (ESTIMATED)

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2002-2003 Appropriation (estimated) 5,083,000.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	159,404.0	606.4
b. Prior Year ANB	154,437	551
c. Estimated School Count	863	2
d. Estimated Large School Count	217	1

FY2002-2003 Payments (estimated)

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]	11,361.66
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]	1,766.98
g. District Large K12 Public School Fundin [(25% statewide appropriation / statewide large school count) x district large school count]	5,855.99
h. Total Flex Fund Entitlement (estimated)	18,984.63

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB

	Elementary	High School
County		
a. Tax Year 2001 County Taxable Value	11,312,298.00	11,312,298.00
b. FY 2001-02 County ANB (Budgeted)	720	311
c. County Retirement Mill Value per AN	15.71	36.37
District		
d. Tax Year 2001 District Taxable Value	6,318,296.00	N/A
e. FY 2001-02 District ANB (Budgeted)	551	N/A
f. District Debt Service Mill Value Per ANB	11.47	N/A
Statewide		
g. Statewide Mill Value per ANB	19.45	39.67

County: 39 Powell

District: 0712 Deer Lodge Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2001)**		1,666,219,279.00	1,666,219,279.00
(b) 2001-02 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		162,816,576.53	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%		17.91	N/A

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		17.91	N/A
(b) 2001-02 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		832,951.80	N/A
(c) 40% of 2001-02 District special education allowable cost payment plus district prorated coop cost payment		48,174.32	N/A
(d) District's FY 2002-03 guaranteed tax base (a) x [(b) + (c)]		15,780,968.81	N/A
(e) District taxable valuation (Tax Year 2001)**		6,318,296.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2002-03 GTB subsidy per BASE mill [(d) - (e)] x .001		9,463.00	N/A

** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET

FY 2002-2003

County: 39 Powell

District: 0713 Powell County H S

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2003 final budget form.

1. CERTIFIED ANB	FY 2002-2003	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
H1 POWELL CO HS 9-12	335	213,819.00	1,715,702.50
2. * DIRECT STATE AID			862,496.11
3. FY2003 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			1,642,332.53
* c. Maximum Budget Limit			2,076,330.77
4. PRIOR YEAR INFORMATION FOR BUDGETING			
* a. FY 2001-2002 BASE Budget			1,575,568.71
* b. FY 2001-2002 Maximum Budget			1,972,603.35
* c. FY 2001-2002 ANB			327
* d. FY 2001-2002 Adopted General Fund Budget			1,972,603.35
* e. FY 2001-2002 Over-BASE Levy As Submitted On Budget			397,034.64
* f. FY 2001-2002 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2002-2003):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			120.94
Related Services Block Grant Rate [RSBG] per ANB			40.31
Threshold to Determine Disproportionate Costs			1.286757769
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			40,514.90
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (OPI Certified)			26,137.81
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			66,652.71
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			13,503.85
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			13,369.92
f(ii). District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			4,456.27
* f(iv). Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			17,826.19

County: 39 Powell

District: 0713 Powell County H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
[5a + 5b + 5f(iv)] 58,341.09

6. FLEXIBILITY FUNDING (ESTIMATED)

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2002-2003 Appropriation (estimated) 5,083,000.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	159,404.0	344.6
b. Prior Year ANB	154,437	327
c. Estimated School Count	863	1
d. Estimated Large School Count	217	1

FY2002-2003 Payments (estimated)

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]	6,547.89
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]	883.49
g. District Large K12 Public School Fundin [(25% statewide appropriation / statewide large school count) x district large school count]	5,855.99
h. Total Flex Fund Entitlement (estimated)	13,287.37

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB

	Elementary	High School
County		
a. Tax Year 2001 County Taxable Value	11,312,298.00	11,312,298.00
b. FY 2001-02 County ANB (Budgeted)	720	311
c. County Retirement Mill Value per AN	15.71	36.37
District		
d. Tax Year 2001 District Taxable Value	N/A	11,666,762.00
e. FY 2001-02 District ANB (Budgeted)	N/A	327
f. District Debt Service Mill Value Per ANB	N/A	35.68
Statewide		
g. Statewide Mill Value per ANB	19.45	39.67

County: 39 Powell

District: 0713 Powell County H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2001)**		1,666,219,279.00	1,666,219,279.00
(b) 2001-02 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		N/A	104,346,999.23
(c) GTB ratio: [(a) divided by (b)] x 175%		N/A	27.94

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		N/A	27.94
(b) 2001-02 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		N/A	654,414.52
(c) 40% of 2001-02 District special education allowable cost payment plus district prorated coop cost payment		N/A	30,013.20
(d) District's FY 2002-03 guaranteed tax base (a) x [(b) + (c)]		N/A	19,122,910.50
(e) District taxable valuation (Tax Year 2001)**		N/A	11,666,762.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2002-03 GTB subsidy per BASE mill [(d) - (e)] x .001		N/A	7,456.00

** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET

FY 2002-2003

County: 39 Powell
District: 0715 Ovando Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2003 final budget form.

1. CERTIFIED ANB	FY 2002-2003	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 OVANDO K-8	20	19,244.00	78,082.00
2. * DIRECT STATE AID			43,504.72
3. FY2003 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			82,867.43
* c. Maximum Budget Limit			104,823.84
4. PRIOR YEAR INFORMATION FOR BUDGETING			
* a. FY 2001-2002 BASE Budget			109,123.34
* b. FY 2001-2002 Maximum Budget			136,682.87
* c. FY 2001-2002 ANB			29
* d. FY 2001-2002 Adopted General Fund Budget			133,590.34
* e. FY 2001-2002 Over-BASE Levy As Submitted On Budget			24,467.00
* f. FY 2001-2002 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2002-2003):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			120.94
Related Services Block Grant Rate [RSBG] per ANB			40.31
Threshold to Determine Disproportionate Costs			1.286757769
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			2,418.80
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (OPI Certified)			927.02
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			3,345.82
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			806.20
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			798.20
f(ii). District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			266.05
* f(iv). Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			1,064.25

County: 39 Powell
District: 0715 Ovando Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 3,483.05

6. FLEXIBILITY FUNDING (ESTIMATED)

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2002-2003 Appropriation (estimated) 5,083,000.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	159,404.0	32.2
b. Prior Year ANB	154,437	29
c. Estimated School Count	863	1
d. Estimated Large School Count	217	0

FY2002-2003 Payments (estimated)

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]	601.61
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]	883.49
g. District Large K12 Public School Fundin [(25% statewide appropriation / statewide large school count) x district large school count]	0.00
h. Total Flex Fund Entitlement (estimated)	1,485.10

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB

	Elementary	High School
County		
a. Tax Year 2001 County Taxable Value	11,312,298.00	11,312,298.00
b. FY 2001-02 County ANB (Budgeted)	720	311
c. County Retirement Mill Value per AN	15.71	36.37
District		
d. Tax Year 2001 District Taxable Value	875,539.00	N/A
e. FY 2001-02 District ANB (Budgeted)	29	N/A
f. District Debt Service Mill Value Per ANB	30.19	N/A
Statewide		
g. Statewide Mill Value per ANB	19.45	39.67

County: 39 Powell
District: 0715 Ovando Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2001)**		1,666,219,279.00	1,666,219,279.00
(b) 2001-02 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		162,816,576.53	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%		17.91	N/A

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		17.91	N/A
(b) 2001-02 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		45,887.81	N/A
(c) 40% of 2001-02 District special education allowable cost payment plus district prorated coop cost payment		1,783.73	N/A
(d) District's FY 2002-03 guaranteed tax base (a) x [(b) + (c)]		853,797.28	N/A
(e) District taxable valuation (Tax Year 2001)**		875,539.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2002-03 GTB subsidy per BASE mill [(d) - (e)] x .001		0.00	N/A

** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET

FY 2002-2003

County: 39 Powell
District: 0717 Helmville Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2003 final budget form.

1. CERTIFIED ANB	FY 2002-2003	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 HELMVILLE K-8	38	19,244.00	148,287.40
2. * DIRECT STATE AID			74,886.54
3. FY2003 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			143,601.85
* c. Maximum Budget Limit			181,868.92
4. PRIOR YEAR INFORMATION FOR BUDGETING			
* a. FY 2001-2002 BASE Budget			137,317.59
* b. FY 2001-2002 Maximum Budget			172,002.55
* c. FY 2001-2002 ANB			37
* d. FY 2001-2002 Adopted General Fund Budget			145,717.70
* e. FY 2001-2002 Over-BASE Levy As Submitted On Budget			8,400.11
* f. FY 2001-2002 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2002-2003):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			120.94
Related Services Block Grant Rate [RSBG] per ANB			40.31
Threshold to Determine Disproportionate Costs			1.286757769
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			4,595.72
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (OPI Certified)			1,807.15
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			6,402.87
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			1,531.78
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			1,516.59
f(ii) District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			505.49
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			2,022.08

County: 39 Powell
District: 0717 Helmville Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 6,617.80

6. FLEXIBILITY FUNDING (ESTIMATED)

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2002-2003 Appropriation (estimated) 5,083,000.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	159,404.0	32.4
b. Prior Year ANB	154,437	37
c. Estimated School Count	863	1
d. Estimated Large School Count	217	0

FY2002-2003 Payments (estimated)

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]	656.82
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]	883.49
g. District Large K12 Public School Fundin [(25% statewide appropriation / statewide large school count) x district large school count]	0.00
h. Total Flex Fund Entitlement (estimated)	1,540.31

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB

	Elementary	High School
County		
a. Tax Year 2001 County Taxable Value	11,312,298.00	11,312,298.00
b. FY 2001-02 County ANB (Budgeted)	720	311
c. County Retirement Mill Value per AN	15.71	36.37
District		
d. Tax Year 2001 District Taxable Value	939,050.00	N/A
e. FY 2001-02 District ANB (Budgeted)	37	N/A
f. District Debt Service Mill Value Per ANB	25.38	N/A
Statewide		
g. Statewide Mill Value per ANB	19.45	39.67

County: 39 Powell
District: 0717 Helmville Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2001)**		1,666,219,279.00	1,666,219,279.00
(b) 2001-02 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		162,816,576.53	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%		17.91	N/A

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		17.91	N/A
(b) 2001-02 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		56,696.67	N/A
(c) 40% of 2001-02 District special education allowable cost payment plus district prorated coop cost payment		2,928.24	N/A
(d) District's FY 2002-03 guaranteed tax base (a) x [(b) + (c)]		1,067,882.14	N/A
(e) District taxable valuation (Tax Year 2001)**		939,050.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2002-03 GTB subsidy per BASE mill [(d) - (e)] x .001		129.00	N/A

** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET

FY 2002-2003

County: 39 Powell
District: 0718 Garrison Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2003 final budget form.

1. CERTIFIED ANB	FY 2002-2003	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 GARRISON K-6	17	19,244.00	66,374.80
2. * DIRECT STATE AID			38,271.60
3. FY2003 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			71,647.52
* c. Maximum Budget Limit			89,730.72
4. PRIOR YEAR INFORMATION FOR BUDGETING			
* a. FY 2001-2002 BASE Budget			70,238.09
* b. FY 2001-2002 Maximum Budget			87,960.98
* c. FY 2001-2002 ANB			17
* d. FY 2001-2002 Adopted General Fund Budget			87,075.17
* e. FY 2001-2002 Over-BASE Levy As Submitted On Budget			16,837.08
* f. FY 2001-2002 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2002-2003):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			120.94
Related Services Block Grant Rate [RSBG] per ANB			40.31
Threshold to Determine Disproportionate Costs			1.286757769
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			2,055.98
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (OPI Certified)			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			2,055.98
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			685.27
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			678.47
f(ii). District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			226.14
* f(iv). Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			904.61

County: 39 Powell
District: 0718 Garrison Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 2,960.59

6. FLEXIBILITY FUNDING (ESTIMATED)

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2002-2003 Appropriation (estimated) 5,083,000.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	159,404.0	14.2
b. Prior Year ANB	154,437	17
c. Estimated School Count	863	1
d. Estimated Large School Count	217	0

FY2002-2003 Payments (estimated)

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]	293.03
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]	883.49
g. District Large K12 Public School Fundin [(25% statewide appropriation / statewide large school count) x district large school count]	0.00
h. Total Flex Fund Entitlement (estimated)	1,176.52

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB

	Elementary	High School
County		
a. Tax Year 2001 County Taxable Value	11,312,298.00	11,312,298.00
b. FY 2001-02 County ANB (Budgeted)	720	311
c. County Retirement Mill Value per AN	15.71	36.37
District		
d. Tax Year 2001 District Taxable Value	762,126.00	N/A
e. FY 2001-02 District ANB (Budgeted)	17	N/A
f. District Debt Service Mill Value Per ANB	44.83	N/A
Statewide		
g. Statewide Mill Value per ANB	19.45	39.67

County: 39 Powell
District: 0718 Garrison Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2001)**		1,666,219,279.00	1,666,219,279.00
(b) 2001-02 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		162,816,576.53	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%		17.91	N/A

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		17.91	N/A
(b) 2001-02 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		29,666.05	N/A
(c) 40% of 2001-02 District special education allowable cost payment plus district prorated coop cost payment		1,045.64	N/A
(d) District's FY 2002-03 guaranteed tax base (a) x [(b) + (c)]		550,046.37	N/A
(e) District taxable valuation (Tax Year 2001)**		762,126.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2002-03 GTB subsidy per BASE mill [(d) - (e)] x .001		0.00	N/A

** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET

FY 2002-2003

County: 39 Powell
District: 0719 Elliston Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2003 final budget form.

1. CERTIFIED ANB	FY 2002-2003	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 ELLISTON K-8	51	19,244.00	198,951.00
2. * DIRECT STATE AID			97,533.16
3. FY2003 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			184,013.44
* c. Maximum Budget Limit			230,530.75
4. PRIOR YEAR INFORMATION FOR BUDGETING			
* a. FY 2001-2002 BASE Budget			147,985.56
* b. FY 2001-2002 Maximum Budget			185,375.96
* c. FY 2001-2002 ANB			41
* d. FY 2001-2002 Adopted General Fund Budget			151,428.05
* e. FY 2001-2002 Over-BASE Levy As Submitted On Budget			3,442.49
* f. FY 2001-2002 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2002-2003):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			120.94
Related Services Block Grant Rate [RSBG] per ANB			40.31
Threshold to Determine Disproportionate Costs			1.286757769
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			6,167.94
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (OPI Certified)			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			6,167.94
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			2,055.81
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			2,035.42
f(ii) District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			678.42
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			2,713.84

County: 39 Powell
District: 0719 Elliston Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 8,881.78

6. FLEXIBILITY FUNDING (ESTIMATED)

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2002-2003 Appropriation (estimated) 5,083,000.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	159,404.0	36.4
b. Prior Year ANB	154,437	41
c. Estimated School Count	863	1
d. Estimated Large School Count	217	0

FY2002-2003 Payments (estimated)

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]	734.17
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]	883.49
g. District Large K12 Public School Fundin [(25% statewide appropriation / statewide large school count) x district large school count]	0.00
h. Total Flex Fund Entitlement (estimated)	1,617.66

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB

	Elementary	High School
County		
a. Tax Year 2001 County Taxable Value	11,312,298.00	11,312,298.00
b. FY 2001-02 County ANB (Budgeted)	720	311
c. County Retirement Mill Value per AN	15.71	36.37
District		
d. Tax Year 2001 District Taxable Value	769,492.00	N/A
e. FY 2001-02 District ANB (Budgeted)	41	N/A
f. District Debt Service Mill Value Per ANB	18.77	N/A
Statewide		
g. Statewide Mill Value per ANB	19.45	39.67

County: 39 Powell
District: 0719 Elliston Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2001)**		1,666,219,279.00	1,666,219,279.00
(b) 2001-02 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		162,816,576.53	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%		17.91	N/A

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		17.91	N/A
(b) 2001-02 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		62,099.41	N/A
(c) 40% of 2001-02 District special education allowable cost payment plus district prorated coop cost payment		2,521.83	N/A
(d) District's FY 2002-03 guaranteed tax base (a) x [(b) + (c)]		1,157,366.41	N/A
(e) District taxable valuation (Tax Year 2001)**		769,492.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2002-03 GTB subsidy per BASE mill [(d) - (e)] x .001		388.00	N/A

** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET

FY 2002-2003

County: 39 Powell
District: 0720 Avon Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2003 final budget form.

1. CERTIFIED ANB	FY 2002-2003	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 AVON K-8	46	19,244.00	179,469.00
2. * DIRECT STATE AID			88,824.71
3. FY2003 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			168,386.87
* c. Maximum Budget Limit			210,947.15
4. PRIOR YEAR INFORMATION FOR BUDGETING			
* a. FY 2001-2002 BASE Budget			178,779.99
* b. FY 2001-2002 Maximum Budget			223,955.49
* c. FY 2001-2002 ANB			50
* d. FY 2001-2002 Adopted General Fund Budget			178,779.99
* e. FY 2001-2002 Over-BASE Levy As Submitted On Budget			0.00
* f. FY 2001-2002 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2002-2003):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			120.94
Related Services Block Grant Rate [RSBG] per ANB			40.31
Threshold to Determine Disproportionate Costs			1.286757769
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			5,563.24
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (OPI Certified)			633.02
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			6,196.26
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			1,854.26
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			1,835.87
f(ii). District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			611.91
* f(iv). Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			2,447.78

County: 39 Powell
District: 0720 Avon Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 8,011.02

6. FLEXIBILITY FUNDING (ESTIMATED)

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2002-2003 Appropriation (estimated) 5,083,000.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	159,404.0	46.2
b. Prior Year ANB	154,437	50
c. Estimated School Count	863	1
d. Estimated Large School Count	217	0

FY2002-2003 Payments (estimated)

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]	918.41
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]	883.49
g. District Large K12 Public School Fundin [(25% statewide appropriation / statewide large school count) x district large school count]	0.00
h. Total Flex Fund Entitlement (estimated)	1,801.90

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB

	Elementary	High School
County		
a. Tax Year 2001 County Taxable Value	11,312,298.00	11,312,298.00
b. FY 2001-02 County ANB (Budgeted)	720	311
c. County Retirement Mill Value per AN	15.71	36.37
District		
d. Tax Year 2001 District Taxable Value	805,016.00	N/A
e. FY 2001-02 District ANB (Budgeted)	50	N/A
f. District Debt Service Mill Value Per ANB	16.10	N/A
Statewide		
g. Statewide Mill Value per ANB	19.45	39.67

County: 39 Powell
District: 0720 Avon Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2001)**		1,666,219,279.00	1,666,219,279.00
(b) 2001-02 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		162,816,576.53	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%		17.91	N/A

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		17.91	N/A
(b) 2001-02 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		74,251.43	N/A
(c) 40% of 2001-02 District special education allowable cost payment plus district prorated coop cost payment		3,550.51	N/A
(d) District's FY 2002-03 guaranteed tax base (a) x [(b) + (c)]		1,393,432.75	N/A
(e) District taxable valuation (Tax Year 2001)**		805,016.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2002-03 GTB subsidy per BASE mill [(d) - (e)] x .001		588.00	N/A

** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET

FY 2002-2003

County: 39 Powell

District: 0721 Gold Creek Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2003 final budget form.

1. CERTIFIED ANB	FY 2002-2003	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 GOLD CREEK K-6	7	19,244.00	27,337.80
2. * DIRECT STATE AID			10,411.03
3. FY2003 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			43,438.26
* c. Maximum Budget Limit			55,521.05
4. PRIOR YEAR INFORMATION FOR BUDGETING			
* a. FY 2001-2002 BASE Budget			38,495.48
* b. FY 2001-2002 Maximum Budget			48,177.01
* c. FY 2001-2002 ANB			6
* d. FY 2001-2002 Adopted General Fund Budget			52,719.55
* e. FY 2001-2002 Over-BASE Levy As Submitted On Budget			14,224.07
* f. FY 2001-2002 Equalization Status	Disequalized ANB 30% or more 1st year		DO1
5. SPECIAL EDUCATION FUNDING (FY2002-2003):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			120.94
Related Services Block Grant Rate [RSBG] per ANB			40.31
Threshold to Determine Disproportionate Costs			1.286757769
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			846.58
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (OPI Certified)			3,481.96
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			4,328.54
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			282.17
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			279.37
f(ii) District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			93.12
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			372.49

County: 39 Powell
District: 0721 Gold Creek Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 1,219.07

6. FLEXIBILITY FUNDING (ESTIMATED)

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2002-2003 Appropriation (estimated) 5,083,000.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	159,404.0	8.8
b. Prior Year ANB	154,437	6
c. Estimated School Count	863	1
d. Estimated Large School Count	217	0

FY2002-2003 Payments (estimated)

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]	151.74
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]	883.49
g. District Large K12 Public School Fundin [(25% statewide appropriation / statewide large school count) x district large school count]	0.00
h. Total Flex Fund Entitlement (estimated)	1,035.23

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB

	Elementary	High School
County		
a. Tax Year 2001 County Taxable Value	11,312,298.00	11,312,298.00
b. FY 2001-02 County ANB (Budgeted)	720	311
c. County Retirement Mill Value per AN	15.71	36.37
District		
d. Tax Year 2001 District Taxable Value	1,197,243.00	N/A
e. FY 2001-02 District ANB (Budgeted)	6	N/A
f. District Debt Service Mill Value Per ANB	199.54	N/A
Statewide		
g. Statewide Mill Value per ANB	19.45	39.67

County: 39 Powell
District: 0721 Gold Creek Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2001)**		1,666,219,279.00	1,666,219,279.00
(b) 2001-02 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		162,816,576.53	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%		17.91	N/A

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		17.91	N/A
(b) 2001-02 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		14,787.17	N/A
(c) 40% of 2001-02 District special education allowable cost payment plus district prorated coop cost payment		1,489.75	N/A
(d) District's FY 2002-03 guaranteed tax base (a) x [(b) + (c)]		291,519.64	N/A
(e) District taxable valuation (Tax Year 2001)**		1,197,243.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2002-03 GTB subsidy per BASE mill [(d) - (e)] x .001		0.00	N/A

** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.